



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-246-2016(O&M)
Date of decision: 22.01.2025

The Pr. Commissioner of Income Tax (Central), Ludhiana
... Appellant
Versus
Harvinder Pal Singla
... Respondent

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Rajesh Katoch, Senior Standing Counsel,
for the appellant-Revenue.
Ms. Urvashi Dugga, Advocate,
Mr. Divya Suri and Mr. Yogesh Kumar Mittal, Advocates,
for the respondent.

ARUN PALLI, J. (Oral)

Learned counsel for the respondent submits, for the monetary limit per the circular No.5 of 2024, dated September 17, 2024, issued by the Central Board of Direct Taxes, is less than Rs.2 crores, the present appeal would no longer be maintainable.

Learned counsel for the Revenue, as always, fairly submits that in the wake of the circular, referred to above, the appeal be disposed of as not pressed. However, in case any cause of action, dispute or interest still survives, the appellant would move appropriate application for its restoration and decision on merits.

Ordered accordingly.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

22.01.2025
Rajan

Whether speaking / reasoned: YES/NO
Whether Reportable: YES/NO